



## Gateway How To:

### Annual Financial Report & 100R

2020 Newly Elected Auditor Training



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## Getting Started



### ➤ Access:

- Email [Gateway@sboa.in.gov](mailto:Gateway@sboa.in.gov)
- 1.Name
- 2.Position Elected & Unit Name
- 3.1<sup>st</sup> Day of Term
- 4.Outgoing Officials Name
- 5.Outgoing Officials Email (If known)
- 6.Outgoing Officials last Day of Term

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## Login

➤ <https://gateway.ifionline.org/default.aspx>

### An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

[Local Officials: Login Here >](#)  
Configure or download the report tool >



[About Gateway](#) • [Contact Us](#)

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

Participating state agencies currently include the [Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#), the [Indiana Gaming Commission](#) and the [State Auditor](#).

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## Login continued...

# INDIANA Gateway for government units

[Home](#) [About](#) [User Guides](#)

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in [Firefox](#) and [Chrome](#). Internet Explorer is not a supported browser.

#### Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

[Log In](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—notify [lrtsch@iu.edu](mailto:lrtsch@iu.edu).

[Request Authorization to Access Gateway](#)

#### Announcements

##### Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are specific to the person who receives authorization. [Read full policy >](#)

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Participating state agencies currently include the [Indiana Department of Local Government Finance](#), the [State Board of Accounts](#), the [Indiana Education Employment Relations Board](#), the [Indiana Gaming Commission](#) and the [State Auditor](#).

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[Information for Indiana](#)



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## Forgot your Password?



**Authorized Personnel Login**

User Name:  \*

Password:  \*

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—  
notify [ibrctech@iu.edu](mailto:ibrctech@iu.edu).

[Request Authorization to Access Gateway](#)

➤ If you forgot your password, you can use the “Forgot your password?” link. All you will need is your Username (email address) to reset it your self.

➤ Once you reset your password you will receive an email from [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu) with your new password.

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## Getting Started



**INDIANA Gateway** for government units

Home About Account Settings User Guides Logout

**Welcome to the Indiana Gateway for Government Units**

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include Department of Local Government Finance, State Board of Accounts, Indiana Education Employment Relations Board and Indiana Gaming Commission.

**Select Application**

Application	Deadline
<b>Department of Local Government Finance (DLGF)</b>	
New? Additional Appropriations	Details
Abstract	Details
Assessor Reports	Mar 31
Budgets	Details
Date Entry for CHIV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post Employment Benefits	Mar 1
SB 131 Reporting for SHIMs	Mar 1
TIF Management	Apr 15
<b>Indiana Education Employment Relations Board (IEERB)</b>	
Bargaining Status Form I	Nov 15
Collective Bargaining Reporting	Jul 30
Collective Bargaining Contract Upload	Nov 15
Exclusive Representative Organization Membership Verification	Oct 1
<b>State Board of Accounts (SBOA)</b>	
2020 Annual Financial Report	Jan 31
Monthly and Annual Engagement Uploads	Details
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
<b>Department of Workforce Development (DWD)</b>	
CBE Appeals	June 25
<b>Indiana Gaming Commission (IGC)</b>	
Local Development Agreement	Mar 1
<b>Division of Motor Vehicles</b>	
Ordinance Portal	Sep 1



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## Submission Due Dates

- 100R deadline: January 31<sup>st</sup>
  - IC 5-11-13-1
- Annual Financial Report deadline: March 1<sup>st</sup>  
(February 29<sup>th</sup> during a leap year)
  - IC 5-11-1-4

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**100R**

- User Guide Link:  
<https://gateway.ifionline.org/userguides/100Rguide>
- File Upload Specifications:  
[https://www.in.gov/sboa/files/Gateway100R\\_Upload\\_Specs.pdf](https://www.in.gov/sboa/files/Gateway100R_Upload_Specs.pdf)

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## Select 100R Application



State Board of Accounts (SBOA)	Deadline
<a href="#">100R</a>	Jan 31
<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
<a href="#">Monthly and Annual Engagement Uploads</a>	<a href="#">Details</a>
<a href="#">Conflict of Interest Disclosure</a>	15 days after final action on the contract or purchase
<a href="#">E-1 Entity Annual Report</a>	60 days after entity's fiscal year ends
<a href="#">ECA Risk Report</a>	Aug 29

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## Select Unit and Year



## Select Unit

## Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
9998	<a href="#">Sboa County Unit</a>	COUNTY	sboatest

[Select a Unit](#) > **Select Year**

Select a Year	
<a href="#">2020</a>	This report is <b>open</b> for editing and submission.
<a href="#">2019</a>	This report is <b>not open</b> for editing and submission. It was last submitted on 6/26/2020 1:44:00 PM.

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100R

## 100R Main Menu


[Select Unit and Year](#) > 100R Main Menu

 County: sboatest County  
 Unit: Sboa County Unit  
 Year: 2020

## 100R Main Menu ?

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

		Status
<a href="#">Unit Questions</a>	The answers to these questions help tailor the form and validation to your unit.	Complete
<a href="#">Employee Data Entry</a>	Use the form entry for manual entering of the information or to edit what you uploaded.	0 Rows Entered
<a href="#">Nepotism Policy Upload</a>	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
<a href="#">Contracting Policy Upload</a>	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
<a href="#">100R Report Outputs</a>	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
<a href="#">Submit 100R</a>	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

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100R

## Unit Questions


[Select Unit and Year](#) > [Main Menu](#) > Unit Questions

 County: sboatest County  
 Unit: Sboa County Unit  
 Year: 2020

## 100R Unit Questions ?

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

1. Please enter the number of employees (full and part time) that you paid compensation to <b>anytime during the past year</b> . Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. <b>This will delete any employee records for this unit for this year.</b>	<input type="text" value="3"/>
<input type="button" value="Proceed"/> <input type="button" value="Cancel"/>	

- Enter the number of employees (full and part time) paid during the year.
- Once the number of employees has been entered you will then click "Proceed".

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## Getting Started



## 100R Unit Questions ?

County: sbostest County  
Unit: Sboa County Unit  
Year: 2020

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

2. Will you enter the data manually or upload a file?		<input checked="" type="radio"/> Manual <input type="radio"/> Upload
---	--	--

  

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
5. Are any other benefits provided to employees?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

  

Has your unit implemented the following?	
6. A nepotism policy per IC 36-1-20.2	<input checked="" type="radio"/> Yes <input type="radio"/> No There is a policy on file for this unit.
7. A contracting policy per IC 36-1-21	<input checked="" type="radio"/> Yes <input type="radio"/> No There is a policy on file for this unit.

  

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## Upload Files



## Upload Files ?

 


File Type	Status
Employment Records	

REMEMBER: Your upload file MUST be in the proper format. Directions are available in the HELP section for 100R and at this link:  
[http://www.in.gov/sboa/files/Gateway100R\\_Upload\\_Specs.pdf](http://www.in.gov/sboa/files/Gateway100R_Upload_Specs.pdf)

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## Manually Employee Data Entry



### 100R Employee Data Entry?

[Save All Work](#)
[Return to 100R Main Menu](#)

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

[Set Default Address](#)
[Add Row](#)

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation
✖	Required	Required			Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required
✖	Required	Required			Required	Required	Required	Required	Required	Required

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## Viewing or Uploading Nepotism and Contracting Policies



View a policy  
previously  
uploaded



### Nepotism Policy Upload

Use this page to upload the nepotism file. The acceptable formats are pdf, jpg, tif, gif, png.

The most recent year for this policy upload was 2018 uploaded on Dec 7 2018 11:18AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)
 Upload file:


 year

 Upload date

No records to display.

### Contracting Policy Upload

Use this page to upload the contracting file. The acceptable formats are pdf, jpg, tif, gif, png.

The most recent year for this policy upload was 2018 uploaded on Dec 7 2018 11:18AM. If the policy has not changed, another file does not need to be uploaded at this time.

[Click here to view the current policy on file.](#)
 Upload file:


 year

 Upload date

No records to display.

Upload a  
policy



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**100R**

## Report Outputs



### 100R Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format: <input type="button" value="PDF"/>	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
<a href="#">Employee Listing</a>	This report lists all employees entered in the system for the 100R.
<a href="#">Employee Listing for Advertising</a>	This report lists all employees entered in the system for the 100R. The report is in an alternative format designed to be advertised.
<a href="#">Unit Questions</a>	This report shows the unit questions as answered in the system for the 100R.

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**100R**

## How to Submit the 100R



- To submit the 100R click the “Submit 100R” link at the bottom of the screen.

### 100R Main Menu ?

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

		Status
<a href="#">Unit Questions</a>	The answers to these questions help tailor the form and validation to your unit.	Complete
<a href="#">Employee Data Entry</a>	Use the form entry for manual entering of the information or to edit what you uploaded.	0 Rows Entered
<a href="#">Upload File (optional)</a>	Use the Upload tool to transfer your file, which must be appropriately formatted per the Upload Specifications for 100R.	Not Uploaded
<a href="#">Nepotism Policy Upload</a>	It was indicated that the unit has a nepotism policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
<a href="#">Contracting Policy Upload</a>	It was indicated that the unit has a contracting policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Uploaded for 2019 on Jun 26 2020 1:35PM
<a href="#">100R Report Outputs</a>	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
<a href="#">Submit 100R</a>	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

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How to Submit the 100R *continued...*

**Review 100R  
Submission  
Screen. Click  
“Proceed to  
Submit the  
100R”.**

**Submit 100R** ?

County: sboatest County  
Unit: Sboa City Unit  
Year: 2019

Please review the following summary before certifying that the 100R data is complete.

**100R Data Summary**

Employee Counts	
Count Stated in Unit Questions	5
Count From Entered Records	4
Compensation Summary	
Maximum Salary	\$60,000.00
Minimum Salary	\$48,000.00
Total Salary	\$207,500.00
Nepotism Policy Upload	Loaded
Contracting Policy Upload	Loaded

**Submit Report**

**Warning:** It was stated in the unit questions that there were 5 employees for this unit. However there are only 4 employee entries in the database. Please make sure that all employee records have been entered.

[Proceed to Submit the 100R](#)

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How to Submit the 100R *continued...***Submit 100R**

County: sboatest County  
Unit: Sboa City Unit  
Year: 2019

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the employment records, to the best of my knowledge and belief.

[Submit This Report](#)

**Then certify that the data contained is  
accurate and agrees with  
employment records by clicking  
“Submit This Report”**

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# Annual Financial Report

- User Guide Link:  
<https://gateway.ifionline.org/userguides/AFRguide>

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## Select AFR Application



State Board of Accounts (SBOA)	Deadline
100R	Jan 31
<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
Monthly and Annual Engagement Uploads	<a href="#">Details</a>
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

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## Select Unit and Year

### Select Unit

#### Select Unit from List

Click a link below to select your unit.

Unit Code	Unit Name Link	Unit Type	Unit County
9998	<a href="#">Sboa County Unit</a>	COUNTY	sboatest

[Select a Unit](#) > [Select Year](#)

County: sboatest County  
Unit: Sboa County Unit

Click a link below to select your year. Changes to a prior year report do not affect the next year.

Select a Year	
<a href="#">2020</a>	This report is available for editing.
<a href="#">2019</a>	This report is available for editing.

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## AFR Main Menu

### Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

#### Unit Information

	Status
<a href="#">Unit Questions</a>	Complete
<a href="#">Departments</a>	21 Department(s)
<a href="#">Schedule of Officials</a>	Complete

#### Core Reporting

	Status
<a href="#">Financial Data by Fund</a>	104 Fund(s)
<a href="#">Capital Assets</a>	\$1,371,405 in Assets
<a href="#">Grants</a>	1 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	1 Record(s)
<a href="#">Transfer Schedule</a>	1 Record(s)
<a href="#">Debt</a>	5 Record(s)
<a href="#">Leases</a>	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	3 Record(s)
<a href="#">Pensions</a>	Complete
<a href="#">Upload Public Official Surety Bonds</a>	8 Uploaded

#### System Functions

	Status
<a href="#">Annual Report Outputs</a>	Available
<a href="#">Financial Statement/SEFA</a>	Available
<a href="#">Review Submission</a>	Available
<a href="#">Submit Annual Report</a>	Not Submitted

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## AFR Unit Questions

- **Answer questions correctly as they will determine the information required to complete the annual report**
- **Includes questions on:**
  - Federal Grants
  - Financial Assistance to non-gov't units
  - Departments
  - Enterprises
  - Debt (including Leases)
  - Capital Assets
  - Accounting System Data file
  - GAAP Statements
  - Other Post Employment Benefits (OPEB)
  - Interfund Transfers
  - Internal Controls

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## Identify Enterprises

- **Operate like a business. Examples include public transportation, convention centers, parking garages, airports, utilities, etc...**

### Identify Enterprises ?

Save All Work Return to AFR Main Menu

Identify and describe your utilities and other enterprises that operate like a business. Examples of other types of enterprises include: Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

Add Row

Delete	Name	Enterprise Type	Description
X	Big Time Convention Center	Convention Center	

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## Departments

County: sboatest County  
Unit: Sboa County Unit  
Year: 2020

[Return to AFR Main Menu](#)

### Departments ?

Check to Include	Department Number	Standard Department Name	Local Department Name	Add
<input checked="" type="checkbox"/>	0001	Clerk Of Circuit Court (County Clerk)	CLERK OF CIRCUIT COURT (COUNTY CLERK)	
<input checked="" type="checkbox"/>	0002	County Auditor	COUNTY AUDITOR	
<input checked="" type="checkbox"/>	0003	County Treasurer	COUNTY TREASURER	
<input checked="" type="checkbox"/>	0004	County Recorder	COUNTY RECORDER	
<input checked="" type="checkbox"/>	0005	County Sheriff	COUNTY SHERIFF	
<input checked="" type="checkbox"/>	0006	County Surveyor	COUNTY SURVEYOR	
<input checked="" type="checkbox"/>	0007	County Coroner	COUNTY CORONER	
<input checked="" type="checkbox"/>	0008	County Assessor	COUNTY ASSESSOR	
<input checked="" type="checkbox"/>	0009	Prosecuting Attorney	PROSECUTING ATTORNEY	
<input type="checkbox"/>	0010	Registration Of Voters		
<input checked="" type="checkbox"/>	0011	County Cooperative Extension Service (Agent)	COUNTY COOPERATIVE EXTENSION SERVICE (AGENT)	
<input checked="" type="checkbox"/>	0012	Veterans Service Officer	VETERANS SERVICE OFFICER	
<input type="checkbox"/>	0013	_____Twp Assessor		<a href="#">Add Alias</a>

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## Schedule of Officials

### Schedule of Officials ?

Please fill out the form below as completely as possible. You may leave an item blank if it is not applicable. Check the Mark Complete checkbox at the bottom of the screen when finished.

[Save All Work](#)
[Return to AFR Main Menu](#)

Legal Name of County:	Sboa County Unit
Primary Contact Person:	ally
Office Address:	capital ave
Office Phone:	999-999-9999
Fax:	888-888-8888
Email Address:	greatguy@yahoo.com

**OFFICIALS:** (Please complete the following with names, dates, & addresses of officials.) (Make sure to include the entire term for elected officials. Others will be on an annual basis.)

<b>Auditor (Name):</b>	
Current Term Begin Date:	
Current Term End Date:	
Beginning Date of Initial Term:	
Current Home Address:	
Email:	
Please list prior Auditor, if person held position since prior audit.	
Name:	
Term:	
Current Home Address:	
Email:	
<b>Treasurer (Name):</b>	

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## Core Reporting

Core Reporting	Status
<a href="#">Financial Data by Fund</a>	201 Fund(s)
<a href="#">Capital Assets</a>	\$1,371,405 in Assets
<a href="#">Grants</a>	1 Grant(s)
<a href="#">Accounts Payable/Receivable</a>	1 Record(s)
<a href="#">Transfer Schedule</a>	1 Record(s)
<a href="#">Debt</a>	5 Record(s)
<a href="#">Leases</a>	1 Record(s)
<a href="#">Financial Assistance to Non Governmental Entities</a>	3 Record(s)
<a href="#">OPEB</a>	Not Entered
<a href="#">Pensions</a>	Complete
<a href="#">Upload Public Official</a>	8 Uploaded
<a href="#">Surety Bonds</a>	

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## Financial Data by Fund

### Financial Data by Fund ?

[Save All Work](#) [Return to AFR Main Menu](#)

Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund. **Beginning Balance Investments** and **Beginning Balance Cash** fields may be edited by clicking directly on the grid.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

#### Governmental Activities (Add a fund to this grid)

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
X		1001 - General 101000 General	\$0.00	\$0.00	\$6,266,378.71	\$34,465,234.93 <a href="#">Add/Edit</a>	\$29,236,707.30 <a href="#">Add/Edit</a>	\$11,484,906.34
X		10011 - Test New MVH Restricted Fund 101172 MVH Restricted	\$0.00	\$0.00	\$467,528.72	\$912,021.02 <a href="#">Add/Edit</a>	\$928,892.14 <a href="#">Add/Edit</a>	\$351,257.60
X		1101 - Sheriff Accident Report 101101 Accident Report	\$0.00	\$0.00	\$11,707.07	\$8,000.10 <a href="#">Add/Edit</a>	\$1,882.22 <a href="#">Add/Edit</a>	\$17,824.95
X		1108 - Bid Bond Checks 101108 Bid Deposits and Bonds Holding	\$0.00	\$0.00	\$29,117.97	\$2,000.00 <a href="#">Add/Edit</a>	\$2,500.00 <a href="#">Add/Edit</a>	\$28,617.97

➤ **Beginning Balance Investments** – carried forward from the prior years ending Investment Balance

➤ **Beginning Balance Cash** – carried forward from the prior years ending Cash Balance

• **Receipts and Disbursements** – to add or edit information click the "Add/Edit" button in blue

• **Ending Balance Investments and Ending Balance Cash** – amounts are calculated using beginning balance + receipts – disbursements data

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## Adding a Standard Fund

### Add a Fund to Governmental Activities

#### To Add a Standard Fund

Follow the steps below. In step 4, enter key words one at a time that name or describe the fund. The system will attempt to relate these keywords to the standard fund list.

1. Enter the local name used for this fund.

Riverboat

2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.

1191

3. ☐ Check here if this fund is associated with a federal grant.

4. Search SBOA fund list: ([Show All Funds](#))

Prosecution - Opioids  
Prosecutors Check Deception Program  
Public Transportation Project  
Reassessment  
Reassessment - 2009  
Reassessment - 2015  
Recycling  
**Riverboat**  
Sheriff Pension Holding  
Sheriff Sale Administration  
Sheriff's Office

#### To Add a Custom Fund - [Build a Custom Fund](#)

If no standard funds match your fund description, you will need to define a custom fund. Use the link above to begin the process. You will be asked a series of questions about your fund.

[Return to Financial Data by Fund](#)

Riverboat has been selected.

5. [Click here to add this fund](#)

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## Adding a Custom Fund

### Add a Fund to Governmental Activities

([Return to Standard Fund Entry](#))

This page will ask a series of questions to determine what type of fund you wish to add. You must complete all questions presented, and click on the 'Add This Fund' link to finish adding a fund.

1. Enter the local name used for this fund.

Parking Garage

2. Enter the local number used for this fund. If your unit does not number funds, create a number that will be unique to this fund.

4017

3. ☐ Check here if this fund is associated with a federal grant.

[Return  
to  
Financial  
Data by  
Fund](#)

Q. Is this fund part of a utility? (Ex. Water, Wastewater, Gas, Electric, Storm Water, Trash, etc.)

☐ Yes ☒ No

Q. Is this fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges? (Transit systems, airports, swimming pools, golf courses, parking garages or cemeteries are some examples of operations that might qualify.)

☒ Yes ☐ No

This fund should be associated with an enterprise. You can either select an enterprise from the list below, or go to the [enterprise](#)

[management page](#) to add a new enterprise. [Big Time Convention Center](#)

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## Capital Assets

### Capital Assets ?

[Save And Recalculate](#) [Return to AFR Main Menu](#)

Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year. If you have infrastructure, but don't have valuations for it, submit the Annual Report with a temporary value of \$ 9.99 and estimate the value later. See [this page](#) for information on various methodologies for estimating the value of infrastructure. Once you have estimated the value, correct the Annual Report and resubmit.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

#### Governmental Activities

Government or Enterprise	Beginning Balance as of January 1, 2020	Additions	Reductions	Ending Balance as of December 31, 2020
Land	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure	\$19,900.00	\$0.00	\$0.00	\$19,900.00
Building	\$1,500.00	\$0.00	\$0.00	\$1,500.00
Improvement	\$800,000.00	\$500.00	\$0.00	\$800,500.00
Machinery	\$50,000.00	\$0.00	\$500.00	\$49,500.00
Construction	\$5.00	\$0.00	\$0.00	\$5.00
Books	\$500,000.00	\$0.00	\$0.00	\$500,000.00
<b>Governmental Activities Totals:</b>				
	\$1,371,405.00	\$500.00	\$500.00	\$1,371,405.00

- Beginning Balances as of 1/1/2020 is carried forward from prior ending balance
- All "Required" fields must have data entered, even if 0
- Ending Balance as of 12/31/20 is calculated
- Make sure to "Save and Recalculate" once data is entered

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## Grants

### Grants ?

[Save All Work](#) [Return to AFR Main Menu](#)

Complete the Grant Schedule for grants you received or disbursed money from during the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

[Add Row](#)

Delete	Local Project Name/Description	Federal Program Title/Project Name	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
✗	Test		\$300.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
✗	CARES	Coronavirus Relief Fund	\$1,500,000.00	\$1,500,000.00	\$65,000.00	\$0.00	\$0.00	\$0.00

Data Posted

- Make sure to enter data in all "Required" fields
- Make sure to scroll all the way over to the right side, there are more "Required" fields

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## Transfers Schedule

### Transfer Schedule ?

[Save All Work](#) [Return to AFR Main Menu](#)

Complete the Transfer Schedule with all transfers made between funds during the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

#### Transfer Schedule

[Add Row](#)

Delete	Transfer From	Transfer To	Amount
X	1001 General	1188 Rainy Day	\$10,000.00
X	Required	Required	Required

- To add a row, click "Add Row"
- To delete a row, click the red X
- To select a fund, select from the dropdown list
- Funds will only populate the dropdown list if the Financial Data by Fund section has been completed.
- Schedule should include all transfers
- Only note unusual or uncommon transfers in the comment box
- Make sure to "Save All Work"

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## Debt

- Make sure to enter data in all "Required" fields
- Make sure to scroll all the way over to the right side, there are more "Required" fields
- Beginning Principal Balance as of 1/1/2020 is prepopulated with the prior ending balance form 12/31/19
- Ending Principal Balances calculated using the beginning + additions - reductions

### Debt ?

[Save All Work](#) [Return to AFR Main Menu](#)

Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

#### Governmental Activities

[Add Row](#)

	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
	\$1,000.00	\$0.00	\$250.00	\$750.00	\$250.00
	\$1,234.00	\$0.00	\$350.00	\$884.00	\$350.00
	\$1,000.00	\$0.00	\$250.00	\$750.00	\$250.00
	\$10,000.00	\$0.00	\$500.00	\$9,500.00	\$500.00



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## Leases

## Leases ?

Save All Work

Return to AFR Main Menu

Enter the annual lease payment for all leases in force as of the end of the year. Please include all Capital and Operating Leases. Schools should also include School Building Corporation leases.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

## Governmental Activities

Add Row

Delete	Lessor	Description or Purpose	Annual Lease Payment Due in 2021	Lease Beginning Date MM/DD/YYYY	Lease Ending Date MM/DD/YYYY
X	IKON	Copiers	\$777.00	11/1/2012	12/31/2025

- Select "Add Row" to add a new lease
- To delete a row, click the red X
- Make sure to complete all "Required" fields
- Make sure to "Save All Work" prior to continuing on

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## Financial Assistance to Non-Governmental Entities

## Financial Assistance to Non Governmental Entities ?

Save All Work

Return to AFR Main Menu

Enter information on financial assistance your unit has given to non governmental entities during the year. Examples include Volunteer Fire Departments, YMCA, Youth Leagues, Senior Citizen Centers, etc. Do not consider amounts you paid vendors for goods or services in answering this question. For further clarification, see the notes below this entry grid.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

Add Row

Delete	Name	Federal Tax ID #	Street Address	Suite No.	City	State Abr.	County	Operating Of Name
X	test	22-3333321	555 Washington	12	Avon	IN	Adams Co., IN	Stanley
X	test 2	22-3333333	40 Stanley	10	Indy	in	Adams Co., IN	Marcos
X	test3						Tipton Co., IN	Smith
X	Required						Required	

New Row Inserted. Please Update Records.

- Select "Add Row" to add a new entity
- Make sure to complete all "Required" fields
- To delete a row, click the red X
- Make sure to "Save All Work" prior to continuing on

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## OPEB – Other Post Employment Benefits



### OPEB ?

Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.

Add a OPEB Plan

OPEB Plan Name	Edit	Delete
----------------	------	--------

Return To the Main Menu

➤ Click “Add a OPEB Plan” to add a new plan

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## OPEB – Other Post Employment Benefits *continued...*



### OPEB ?

Answer these questions for the full calendar year just ended.

\*Name of the OPEB Plan

\*Type of OPEB Plan

\*Select the benefits provided under this OPEB plan:

☐ Medical ☐ Dental ☐ Vision ☐ Hearing ☐ Death Benefits ☐ Life Insurance ☐ Disability ☐ Long-term Care ☐ Other

Plan Administrator (if any)

\*Company Name

\*Street Address

\*City

\*State

\*Zip (e.g. 99999)

\*Contact Person

\*Phone (e.g. 999-999-9999)

\*e-mail (e.g. example@example.com)

\*Employer Sponsoring the Plan

Current Number of Plan Members

\*Inactive employees or beneficiaries currently receiving benefit payments

\*Inactive employees entitled to but not yet receiving benefits

\*Active employees currently receiving benefits or are entitled to not yet receiving benefits

Actual Information

\*Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end? ☐ Yes ☐ No

Contribution Rates (as a percentage of covered payroll and not the percentage of premium paid by employer and employee)

\*Employer (e.g. 99.99)

\*Plan Members (e.g. 99.99)

\*Annual Covered Payroll (e.g. 99999.99)

\*Cost Method for Funding Purposes

SAVE

OPEB Main

➤ Complete plan information and “SAVE”

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## Pensions

- **Select the pension plan that is offered**
- **Select if you offer other pension plans**
  - If "No" mark "This form is complete" and save this form
  - If "Yes" add the other plan that is offered
- **To complete this section, you must click the "This form is complete" box and "Save This Form"**

### Pensions ?

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.

- ☒ Public Employees Retirement Fund
 ☐ 1925 Police Pension Fund  
☐ Teachers Retirement Fund
 ☐ 1937 Firefighter's Pension Fund  
☐ Police Pension Fund - First Class Cities
 ☐ 1977 Police and Firefighter's Pension Fund

2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?

☒ Yes ☐ No

Add a plan entry in the table below for each additional plan the unit has. [Add a Plan](#)

Plan Name	Edit	Delete	Required Fields Complete
test	<a href="#">View Plan</a>		Yes

3. When complete, mark the form as completed and click on 'Save This Form'.

Marking the form as complete locks the form for editing. To edit the form again, uncheck 'This form is complete', and click on 'Save This Form'.

☒ This form is complete

[Save This Form](#) [Return To the Main Menu](#)

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## Surety Bonds

### Surety Bonds Upload

Per IC 5-4-1-5.1(e) enter the information and upload a copy of the bond filed for the officials below.

Please choose a position from the dropdown box below. Then complete the other fields on the screen and upload a copy of the bond. Make sure all applicable bonds are uploaded.

Position:

Please type in title:

Type of Bond:

Amount of Bond:

Term of Bond Start Date:

End Date:

Upload file (jpg, pdf, gif, tif, png):

[Choose File](#) No file chosen

[Upload](#)

Status	Required Positions
<input checked="" type="checkbox"/>	Auditor
<input checked="" type="checkbox"/>	Treasurer
<input checked="" type="checkbox"/>	Recorder
<input checked="" type="checkbox"/>	Surveyor
<input checked="" type="checkbox"/>	Sheriff
<input checked="" type="checkbox"/>	Coroner
<input checked="" type="checkbox"/>	Assessor
<input checked="" type="checkbox"/>	Clerk

Position/Title	Not Bonded	Type	Name	Amount of Bond	Entry Date	Term Ends	
Treasurer	True				12/15/2020 3:21:38 PM		X
Clerk	True				12/15/2020 3:21:54 PM		X
Auditor	False	Blanket Bond - Position		\$20,000.00	12/15/2020 3:22:11 PM	1/1/2021	<a href="#">View File</a>
Recorder	True				12/15/2020 3:22:27 PM		X
Surveyor	True				12/15/2020 3:22:32 PM		X
Coroner	True				12/15/2020 3:22:39 PM		X
Assessor	True				12/15/2020 3:22:47 PM		X
Sheriff	True				12/15/2020 3:22:51 PM		X

I have completed entries for all positions, and I am ready to submit this form.

☒

- **All required positions must be entered to complete this form**
  - If a green check mark is included in the "Status" column the requirement is fulfilled
  - If a red X is included in the "Status" column the requirement has not been fulfilled
- **You must check the "I have completed entries for all positions, and I am ready to submit this form." to complete this section**

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## Surety Bonds *continues...*

### Surety Bonds Upload

Per IC 5-4-1-5.1(e) enter the information and upload a copy of the bond filed for the officials below.

Please choose a position from the dropdown box below. Then complete the other fields on the screen and upload a copy of the bond. Make sure all applicable bonds are uploaded.

Position: Coroner

Check if this position is not bonded as required by IC 5-4-1-18(a): ☐

Type of Bond: - select -

Amount of Bond:

Term of Bond Start Date:

End Date:

Upload file (jpg, pdf, gif, tif, png):

Choose File No file chosen

Upload

Status	Required Positions
✓	Auditor
✓	Treasurer
✓	Recorder
✓	Surveyor
✓	Sheriff
X	Coroner
✓	Assessor
✓	Clerk

There can be no 'X's in this table in order to submit. Use the position dropdown at left to add a reference for each position.

➤ If a position does not exist and is not bonded you will check both boxes

➤ "Save" the entry and it will be added to the completed status

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## System Functions

### System Functions

		Status
<a href="#">Upload Files</a>	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Uploaded
<a href="#">Annual Report Outputs</a>	Reports may be viewed as PDFs or Excel spreadsheets.	Available
<a href="#">Financial Statement/SEFA</a>	Download Financial Statements and SEFA in Excel.	Available
<a href="#">Review Submission</a>	Review any submission errors or warnings.	Available
<a href="#">Submit Annual Report</a>	Submit the annual report to SBOA.	Not Submitted

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## Upload Reports

### Upload Files ?

Upload Files

Do you have a Departments file to upload? You must select yes or no before the uploaded files can be processed.  
☒ Yes ☐ No

Select a file type ▼

File Type	Status
Contact Information	Uploaded
Beginning Balances	Uploaded
Receipts	Uploaded
Disbursements	Uploaded
Departments	Uploaded

All required files have been uploaded.

- Uploads must consist of:
  - Contact Info
  - Beginning Balance
  - Receipts
  - Disbursements
- Optional Department upload depending on answer to 1<sup>st</sup> question
- Click “Next Step” – only appears when all required files have been uploaded
- Click “Post Files”

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## Report Outputs

### Annual Report Outputs ?

These reports are available for you to view/print or download at your convenience. The content will change further you change or add additional information into the system.

Report Output Format	PDF	Select the output method for the report that you prefer. Choose include Adobe PDF or Microsoft Excel Format.
<a href="#">Accounts Payable/Receivable</a>		Lists Accounts Payable/Receivable entries for the governmental unit and enterprises.
<a href="#">Capital Asset Balances</a>		Lists the Capital Assets (land, building, equipment, etc.) as of the end of the year.
<a href="#">Cash Fund Statement</a>		Lists the Beginning Balance (Cash Only), Total Receipts, Total Disbursements, and the Ending Balance (Cash Only) Fund.
<a href="#">Cash and Investment Fund Statement - Dept Balance Only</a>		Lists funds that have receipts, disbursements and an ending balance of zero. This indicates funds with no activity. These funds must be entered before you can submit.
<a href="#">Revenues &amp; Ending Cash Balance Comparison</a>		Lists funds that have a beginning balance that does not match the previous year's ending balance.
<a href="#">Revenues &amp; Ending Investment Balance Comparison</a>		Lists funds that have a beginning balance that does not match the previous year's ending balance.
<a href="#">Cash &amp; Investment Comparison Statement</a>		Lists the Beginning Balance (Total of Cash and Investments), Total Receipts, Total Disbursements, and the Ending Balance (Total of Cash and Investments) by Fund. Note: The receipt and disbursement figures are not of the Investment Transactions.
<a href="#">Custom Fund</a>		Lists the custom funds added by the unit. These are the funds that aren't listed in a Fund in the Standard Fund list.
<a href="#">Debt Statement</a>		Lists the units debts to debt rates.
<a href="#">Debt Fund Balance</a>		Lists the funds with a negative cash and investment balance as of the end of the year.
<a href="#">Detailed Disbursements by All Funds</a>		Lists the disbursements by fund and disbursement category.
<a href="#">Detailed Disbursements by Funds with Disbursements</a>		Lists the disbursements by fund and disbursement category.
<a href="#">Detailed Receipts</a>		Lists the receipts by fund and receipt category.
<a href="#">Detailed Revenues by Non-Governmental Entities</a>		Lists the revenue from non-governmental entities.
<a href="#">Grant Schedule</a>		Lists the detailed grant information.
<a href="#">Investment Fund Statement</a>		Lists the Beginning Investment Balance, Total Investments Purchased, Total Investments Sold, and the Ending Investment Balance by Fund.
<a href="#">Leases</a>		Lists the amount of lease payments in force as of end of year.
<a href="#">OPEB</a>		Information about other postemployment benefit (OPEB) plans the unit administers or participates in.
<a href="#">Schedule of Officials</a>		Printable output of your Schedule of Officials.
<a href="#">Transfers</a>		This report is based upon the Receipt and Disbursement entries within the Financial Data by Fund section. Lists the Transfers in and Out by Fund. If the Transfers do not balance (Total Transfers in should equal Total Transfers Out), the report can be used to track your transfers.
<a href="#">Transfer Schedule</a>		This report is based upon the entries within the "Transfer Schedule" section found on the Main Menu, which lists all transfers made between funds during the year.
<a href="#">Unit Questions</a>		Lists the unit questions that are required at the beginning of the annual report process. Answers to these questions determine the information required for you to complete your annual report.
<a href="#">Unions</a>		Unit reported pension information here.
<a href="#">Full Report</a>		This report contains all AFR report components in one document.
<a href="#">Advertising Outputs - Only reports listed below need to be advertised</a>		
<a href="#">Cash &amp; Investments Comparison</a>		Report of the statement for advertising purposes.

- Report outputs are included for all sections completed of the AFR
- You can download these in pdf or excel
- You can print the completed “Full Report”
- This is also where you print the report of advertising

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## Submit Annual Report

**Submit Annual Report**

Your report entries have been checked to make sure that it meets minimum standards for submission. The results are below. A successful review of this report should not be considered a final approval of this submission.

**Submission Errors**  
No errors were found that would prevent submission.

**Submission Warnings**  
There are no warnings for this submission.

**Submit Report**  
[Proceed to Submit the Annual Report](#)

After reading and agreeing to the certification statement, click on the "Submit This Report" button. The online certification includes these two lines for non-school units: "I understand that if an audit is required due to the level of Federal funding expended by this entity, the data entered here will be used to generate a financial statement in accordance with the regulatory basis of accounting. I understand that this financial statement will be audited by the State Board of Accounts unless I choose to provide financial statements in accordance with another acceptable basis of accounting."

**Submit Annual Report**

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief. I understand that if an audit is required due to the level of Federal funding expended by this entity, the data entered here will be used to generate a financial statement in accordance with the regulatory basis of accounting. I understand that this financial statement will be audited by the State Board of Accounts unless I choose to provide financial statements in accordance with another acceptable basis of accounting.

**Submit This Report**

After submission, a confirmation screen appears as below. The attestation form is no longer required.

**Submit Annual Report**

The Annual Report has been submitted. Units are no longer required to complete and mail in an attestation form.

- You will click "Submit Annual Report"; review submission errors or warnings (if applicable)
- "Proceed to Submit the Annual Report"
- "Submit This Report"
- You will receive an email from [no-reply-ibrc@iupui.edu](mailto:no-reply-ibrc@iupui.edu) saying "The annual report for (your unit) has been submitted on (date/time) by (username)."

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## Contact Information

- Gateway Helpdesk for technical issues including access and lost password:
  - [Gateway@sboa.in.gov](mailto:Gateway@sboa.in.gov)
- Lori Rogers and Ricci Hofherr – Directors of Audit Services:
  - [Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)
  - (317) 232-2512

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